IN THE CLAIMS

Please amend the claims to read as follows:

Listing of Claims

1-21. (Canceled).

22. (Currently Amended) The coding apparatus according to claim 20, wherein A coding apparatus comprising:

a conversion apparatus that performs a frequency domain conversion of a time domain signal having an arbitrary sampling rate to obtain a first spectrum;

a determining section that determines the bandwidth of an extended spectrum which is

added to said first spectrum and extends the bandwidth of said first spectrum based on said

arbitrary sampling rate and a desired output sampling rate;

a generation section that generates said extended spectrum based on said first spectrum; and

a coding section that encodes said first spectrum and said extended spectrum, wherein:
said coding section divides said extended spectrum into two or more subbands and
performs coding in subband units.

- 23. (Currently Amended) A scalable coding apparatus comprising:
- a first coding section that <u>receives a voice signal or an audio signal and</u> encodes a first band of [[a]] <u>the</u> voice signal or audio signal; and

a second coding section that <u>receives said voice signal or said audio signal and</u> encodes a second band of said voice signal or said audio signal, <u>said second coding section obtaining a time</u> domain signal having a first sampling rate,

wherein said second coding section comprises:

a conversion section apparatus that obtains a <u>first</u> spectrum from [[a]] <u>said</u> time domain signal having a first sampling rate obtained by said first coding section through a frequency domain conversion;

a determining section that determines a bandwidth of an extended spectrum which is added to said <u>first</u> spectrum and extends the bandwidth of said <u>first</u> spectrum based on said first sampling rate and <u>a</u> the second sampling rate which is equivalent to said second band;

a generation section that generates said extended spectrum based on said <u>first</u> spectrum; and

a coding section that encodes said first spectrum and said extended spectrum.

- 24. (Currently Amended) A communication terminal apparatus comprising the coding apparatus according to claim 20 23.
- 25. (Currently Amended) A base station apparatus comprising the coding apparatus according to claim 20 23.
 - 26. (Currently Amended) A decoding apparatus comprising:

an acquisition section apparatus that acquires coding information generated by a coding apparatus;

a first conversion section that obtains a <u>first</u> spectrum from a time domain signal having an arbitrary sampling rate included in said coding information through a frequency domain conversion;

a determining section that determines a bandwidth of an extended spectrum which is added to said <u>first</u> spectrum and extends the bandwidth of said <u>first</u> spectrum based on the sampling rate of said specific time domain signal and a desired output sampling rate;

a generation section that generates said extended spectrum based on said coding information; and

a second conversion section that obtains a time domain signal from said <u>first</u> spectrum and said extended spectrum through a time domain conversion.

- 27. (Currently Amended) The decoding apparatus according to claim 26, wherein said generation section generates said extended spectrum similar to said <u>first</u> spectrum based on said coding information.
- 28. (Previously Presented) The decoding apparatus according to claim 26, wherein said extended spectrum is divided into two or more subbands and includes coding information of said extended spectrum which is coded in subband units.
 - 29. (Currently Amended) A scalable decoding apparatus comprising:
- a first decoding section that decodes a first band of a voice signal or <u>an</u> audio signal; and a second decoding section that decodes <u>a said</u> second band of said voice signal or said audio signal, wherein said second decoding section comprises:

a first conversion section apparatus that obtains a first spectrum from a time domain signal of a first sampling rate obtained by said first decoding section through a frequency domain conversion;

a determining section that determines a bandwidth of an extended spectrum which is added to said <u>first</u> spectrum and extends the bandwidth of said <u>first</u> spectrum based on said first sampling rate and a second sampling rate which is equivalent to said second band;

a generation section that generates said extended spectrum based on coding information generated by a scalable coding apparatus; and

a second conversion section apparatus that obtains a time domain signal from said first spectrum and said extended spectrum through a time domain conversion.

- 30. (Currently Amended) The scalable decoding apparatus according to claim 29, further comprising a third decoding section that decodes a third band of said voice signal or said audio signal, wherein said third decoding section generates a second spectrum from a time domain signal of said first sampling rate, applies processing such as zero insertion or deletion processing to the high frequency part of the second spectrum, obtains a third spectrum of said third band and converts the third spectrum of said third band to a time domain signal.
- 31. (Previously Presented) A communication terminal apparatus comprising the decoding apparatus according to claim 26.

- 32. (Previously Presented) A base station apparatus comprising the decoding apparatus according to claim 26.
 - 33. (Canceled).
 - 34. (Currently Amended) A coding method comprising:

a step of obtaining, by a conversion apparatus, a first spectrum from a time domain signal having an arbitrary sampling rate through a frequency domain conversion;

a step of determining a bandwidth of an extended spectrum which is added to said <u>first</u> spectrum and extends the bandwidth of said <u>first</u> spectrum based on said arbitrary sampling rate and <u>a</u> desired output sampling rate;

a step of generating said extended spectrum based on said first spectrum; and
a step of coding said first spectrum and said extended spectrum, wherein:
said coding includes dividing said extended spectrum into two or more subbands and
performing coding in subband units.

35. (Currently Amended) A decoding method comprising:

a step of acquiring, by an acquisition apparatus, coding information generated by a coding apparatus;

a step of obtaining a <u>first</u> spectrum from a time domain signal having an arbitrary sampling rate included in said coding information through a frequency domain conversion;

a step of determining a bandwidth of an extended spectrum which is added to said <u>first</u> spectrum and extends the bandwidth of said <u>first</u> spectrum based on the sampling rate of said specific time domain signal and <u>a</u> desired output sampling rate;

a step of generating said extended spectrum based on said coding information; and a step of obtaining a time domain signal from said first spectrum and said extended spectrum through a time domain conversion.

36. (New) A scalable coding method comprising:

encoding, by a first coding apparatus, a first band of a voice signal or an audio signal; and encoding, by a second coding apparatus, a second band of said voice signal or said audio signal, wherein:

said second coding apparatus:

performs a frequency domain conversion of a time domain signal having a first sampling rate obtained by said first coding apparatus to obtain a first spectrum;

determines a bandwidth of an extended spectrum which is added to said first spectrum and extends the bandwidth of said first spectrum based on said first sampling rate and a second sampling rate which is equivalent to said second band;

generates said extended spectrum based on said first spectrum; and encodes said first spectrum and said extended spectrum.

37. (New) A scalable decoding method comprising:

decoding, by a first decoding apparatus, a first band of a voice signal or an audio signal; and

decoding, by a second decoding apparatus, a second band of said voice signal or said audio signal, wherein:

said second decoding apparatus:

performs a frequency domain conversion of a time domain signal having a first sampling rate obtained by said first coding apparatus to obtain a first spectrum;

determines a bandwidth of an extended spectrum which is added to said first spectrum and extends the bandwidth of said first spectrum based on said first sampling rate and a second sampling rate which is equivalent to said second band;

generates said extended spectrum based on coding information generated by a scalable coding apparatus; and

obtains a time domain signal from said first spectrum and said extended spectrum through a time domain conversion.